

FEDERAL COMMUNICATIONS COMMISSION
Washington, D. C. 20554

JUL 14 2003

OFFICE OF
MANAGING DIRECTOR

Ricky Cothren, President
Gospel Broadcasting, Inc.
Post Office Box 118
Ronda, NC 28670

Re: FY 2001 Regulatory Fee for WYZDAM
Fee Control No. 0208168835333007
Bill No. 02-MMB-0315

Dear Mr. Cothren:

This is in response to your request filed on behalf of Gospel Broadcasting Corporation (Gospel), licensee of Station WYZD-AM (WYZD), Dobson, North Carolina, for a determination as to whether Gospel owes the \$300.00 FY 2001 regulatory fee for WYZD due September 26, 2001 and the \$75.00 late payment penalty for which Gospel was billed. Our records reflect that Gospel has paid both the \$300.00 fee and the \$75.00 late payment penalty.

By way of explanation you state that at the time in question, the station was owned by Dobson Broadcasting Company, Inc. (Dobson) which was operating WYZD as a commercial AM radio station. On June 6, 2002 Gospel Broadcasting acquired Dobson Broadcasting and merged the two corporations. Gospel Broadcasting, Inc., the surviving corporation, is a not-for-profit corporation and operates the station as a non-profit, non-commercial radio station. You have provided a letter from the I.R.S. establishing Gospel's 501 (c) (3) tax exempt status.

The responsibility for payment of the regulatory fee rests with the current holder of the permit or license at the time the payment is due. *See Assessment and Collection of Regulatory Fees for Fiscal Year 2001*, Report and Order, 16 FCC Rcd 13,525, 13,536 (¶ 37) (2001); *Public Notice, FY 2001 Mass Media Regulatory Fees*, August 7, 2001. Since Gospel did not hold the license for station WYZD on September 26, 2001, the date the FY 2001 regulatory fees were due, we find that Gospel is not liable for these fees. The FY 2001 regulatory fee was the responsibility of the then current license holder, Dobson Broadcasting Company. As such, we will refund your \$375.00 payment and bill Dobson for the \$300.00 fee and the \$75.00 late payment penalty.

Further, the Commission's rules provide that entities that qualify as tax-exempt, non-profit organizations under section 501 of the Internal Revenue Code are exempt from the requirement to pay regulatory fees. 47 C.F.R. §1.1162(c). The IRS determination letter that you provided establishes that Gospel Broadcasting is not required to pay regulatory fees. You should note that Gospel Broadcasting is under a continuing obligation to report

Ricky Cothren, President


2.

to the Commission any changes that could affect its qualification for this fee exemption, such as a change in your corporate status or IRS determination. You should retain this letter and submit a copy of it with any future correspondence with the Commission concerning regulatory fees for Gospel Broadcasting.

If you have any questions concerning this matter please contact the Revenue and Receivables Operations Group at (202) 418-1995.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark A. Reger', with a stylized flourish at the end.

 Mark A. Reger
Chief Financial Officer

020816 8835 333007

Claudette

DUE DATE: 9/30/02

Gospel Broadcasting, Inc.

P. O. Box 118

Ronda, NC 28670

Phone (336) 835-4841

August 19, 2002

Office of Managing Director
Federal Communications Commission
445 12th Street, S. W.
Room 1-A625
Washington, DC 20554

Attention: Claudette Pride, Refund Request

To

Dear Ms. Pride:

Gospel Broadcasting, Inc. has received a bill from the Federal Communications Commission for regulatory fees that were due September 26, 2001. Enclosed is a copy of that bill. These fees were for radio station WYZD radio in Dobson, North Carolina.

At the time in question, the station was owned by Dobson Broadcasting, Inc. which operated the station as a commercial AM radio station. On June 6, 2002, Gospel Broadcasting, Inc. acquired Dobson Broadcasting, Inc. and merged the two corporations with Gospel Broadcasting, Inc. being the surviving corporation.

The reason for this letter is that we do not feel that we owe these fees to the Federal Communications Commission. Let me explain, here are the reason why. First of all, the time in question, September 26, 2001, the station was owned by Dobson Broadcasting, Inc. Secondly, the station is of now, June 6, 2002, being operated as a non-profit, non-commercial radio station and is owned by Gospel Broadcasting, Inc. Enclosed is a copy of our 501 c (3) tax exempt status from the I. R. S. showing that we are a not-for-profit corporation. However, if you the Commission feel that we owe these

RECEIVED SEP 16 2002

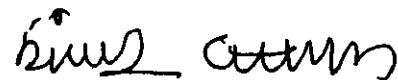
Page 2
Claudette Pride
FCC

fees, then we are willing to agree with that decision. I have already sent a check to the Federal Communications Commission for \$375 to cover these fees.

Gospel Broadcasting, Inc. believes in paying any bills that it owes to any agency that would have power to govern any affairs that Gospel Broadcasting, Inc. is involved in. Too many religious organizations, television, and radio ministries across our country have left bad tastes in the mouths of many Americans. We here at Gospel Broadcasting, Inc. run our ministry with dignity and honor and we pay that that is owed. However, I am asking you to take a look at this matter and carefully review it to see if we do owe these fees that we were billed from the Commission. If your finding is that we are not liable for these fees, then I suggest that you bill the previous owner of Dobson Broadcasting, Inc. which would be Mr. John Comer, P. O. Box 556, Dobson, North Carolina 27017. I am also asking that if you do find that Gospel Broadcasting, Inc. is not liable for these fees, we are requesting a full refund of the \$375 that we sent in to the F. C. C.

Thank you for your careful consideration of this matter.

Sincerely,



Ricky Cothren
President

Enclosure(s)

/tlh

FOR INQUIRIES CALL
1-202-418-1995

Bill Number	Bill Date	Please write your bill number on your remittance.
02-MMB0315	8/6/2002	

GOSPEL BROADCASTING, INC
P.O. BOX 118
RONDA, NC 28670

Payable to:
**Federal Communications
Commission**

Send a copy of this bill to:
**Federal Communications
Commission
Revenue & Receivables Operations
P.O. BOX 358835**

PITTSBURGH, PA 15251 - 5835

Total Amount Due		Due Date
\$375.00	Total Amount Due Must Be Received By	9/5/2002

Please attach a copy of this bill to your payment to ensure proper credit.

Please attach a copy of this bill to your payment to ensure proper credit.			
Payment Type Code	Quantity	Fee Due	
0135		\$300.00	\$300.00
0199		\$75.00	\$75.00
Total Due			\$375.00

Payment Method: ☒ Check ☐ (Attach)



MASTERCARD
VISA

Account No..[illegible]

Expiration:

Month	Year

I hereby authorize the FCC to charge my MASTERCARD or VISA for the service(s) / authorization(s) herein described.

AUTHORIZED SIGNATURE

DATE _____



Federal Communications Commission
Washington, D.C. 20554

August 7, 2002

GOSPEL BROADCASTING, INC
P.O. BOX 118
RONDA, NC 28670

Re02-MMB0315

Dear Licensee:

This letter is in reference to the annual 2001 regulatory fee(s), which were due to the Federal Communications Commission (Commission) by no later than September 26, 2001. This is a mandatory fee established by Congress in accordance with The Omnibus Budget Reconciliation Act of 1993. The fees are used to offset costs associated with the Commission's enforcement, public service, international and policy and rulemaking activities.

The Commission is currently verifying its FY 2001 Mass Media Bureau regulatory fees collection to identify those regulatees who have not paid. Our research indicates that we have no record of your 2001 regulatory fee payment for the following call sign:

WYZD-AM

The amount now due is \$300.00 plus a 25% penalty of \$75.00 for late payment of the fee(s). The total amount now due is \$375.00. Payment in full should be remitted with the enclosed Form 159 to: **Federal Communications Commission, P.O. Box 358835, Pittsburgh, PA 15251-5835** within thirty (30) days of the date of this letter. You should submit all payments that may be due including the 25% penalty for each call sign. To obtain a copy of the Public Notice for further instructions, go www.fcc.gov and click on "Fees." Then click on Regulatory Fees and locate your particular service.

If payment has been made, please provide a complete copy of your submission including proof of payment. If you believe you are not obligated to pay under the Commission's rules, please submit complete documentation supporting your position within thirty (30) days of the date of this letter. These documents should be sent to: **Federal Communications Commission, Revenue & Receivables Operations Group, Room 1A821, 445 12th Street, SW, Washington, DC 20554.**

You are cautioned that failure to respond and/or pay the penalty will subject you to further sanctions as defined by CFR Section 1.1164 of our Rules. These sanctions include subjecting the delinquent payer's pending applications to dismissal, and may require a delinquent payer to show cause why its existing instrument of authorization should not be revoked. Further sanctions include interest charges, and the full cost of collection to the Federal Government pursuant to Section 3720A of the Internal Revenue Code and the provisions of the Debt Collection Act.

If you need further assistance, please contact the Revenue & Receivables Operations Group at (202) 418-1995.

Sincerely,

Claudette E. Pride, Chief
Revenue & Receivables Operations Group

Enclosure

Payment Transactions Detail Report

Date: 09/16/2002

BY: FEE CONTROL NUMBER

Fee Control Number	Payor Name	Fcc Account Number	Payer TIN	Received Date							
0208168835333007	GOSPEL BROADCASTING INC PO BOX 118 RONDA NC 28670	WP00050178	0000000000	08/16/2002 00:00:00							
Payment Amount	Current Balance	Seq Num	Payment Type Code	Quantity	Callsign Other Id	Applicant Name	Applicant Zip	Bad Check	Detail Amount	Trans Code	Payment Type
\$375.00	\$375.00	1	0135	1	02MMB0315	GOSPEL BROADCASTING INC	28670		\$300.00	1	PMT
\$375.00	\$375.00	2	0199	1	02MMB0315	GOSPEL BROADCASTING INC	28670		\$75.00	1	PMT
Total	2									\$375.00	

RECEIVED
FCC

LAW OFFICES
REDDY, BEGLEY & McCORMICK, LLP
SUITE 350
2175 K STREET, N.W.
WASHINGTON, D.C. 20037-1845

DENNIS F. BEGLEY

MATTHEW H. McCORMICK

2007 SEP 13 P 2: 54
PROCESSING
RPT/RPT/TMT

(202) 659-5700
FAX (202) 659-5711
rbm@rbmfclaw.com

EDWARD B. REDDY
(1915-1990)

HAND DELIVERY MEMO

September 12, 2002

RECEIVED - FCC

To: Office of Managing Director
Federal Communications Commission
445 Twelfth Street, S.W., Room 1-A625
Washington, DC 20554

SEP 12 2002

Federal Communication Commission
Bureau / Office

Attn: Regulatory Fee Waiver/Reduction Request

RECEIVED SEP 17 2002

LAW OFFICES
REDDY, BEGLEY & McCORMICK, LLP
SUITE 350
2175 K STREET, N.W.
WASHINGTON, D.C. 20037-1845

DENNIS F. BEGLEY
MATTHEW H. McCORMICK

(202) 659-5700
FAX (202) 659-5711
rbm@rbmfcclaw.com

EDWARD B. REDDY
(1915-1990)

September 12, 2002

Marlene H. Dortch, Secretary
Federal Communications Commission
Mass Media Services
Post Office Box 358835
Pittsburgh, PA 15251-5835

Re: Gospel Broadcasting, Inc.
Facility ID 17047
Station WYZZ (AM), Dobson, North Carolina

Dear Ms. Dortch:

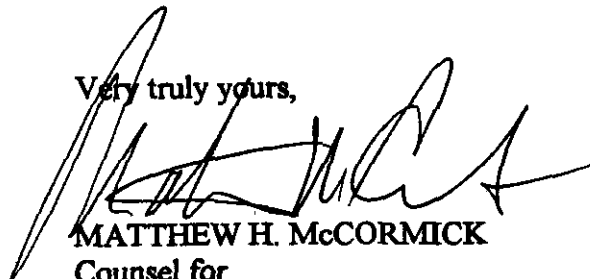
Gospel Broadcasting, Inc. ("GBI") acquired Station WYZZ (AM), Dobson, North Carolina, on June 6, 2002. GBI is a non-profit, tax exempt corporation, which normally would be exempt from FCC Regulatory Fees. On August 15, 2002, GBI filed with the Office of the Managing Director documentation of the corporation's non-profit status and a request that its exemption from annual Regulatory Fees be noted.

Because the predecessor licensee of WYZZ was a for-profit corporation, GBI, out of an abundance of caution, is submitting the 2002 Regulatory Fee for Station WYZZ. But GBI, in accord with its August 15, 2002 letter, requests waiver of the 2002 Regulatory Fee and refund of the payment submitted herewith.

Marlene H. Dortch, Secretary
September 12, 2002
Page 2

Should any questions arise in connection with this matter, please communicate directly with this office.

Very truly yours,



MATTHEW H. McCORMICK
Counsel for
GOSPEL BROADCASTING, INC.

Enclosures

cc: Office of the Managing Director (with copies of enclosures) ✓
Federal Communications Commission
445 12th Street, S.W., Room 1-A625
Washington, D.C. 20554
Attn: Regulatory Fee Waiver/Reduction Request

READ INSTRUCTIONS CAREFULLY
BEFORE PROCEEDING

FEDERAL COMMUNICATIONS COMMISSION
REMITTANCE ADVICE

Approved by OMB
3060-0589
Page No 1 of 1

(1) LOCKBOX #

358835

SPECIAL USE

FCC USE ONLY

SECTION A - PAYER INFORMATION

(2) PAYER NAME (if paying by credit card, enter name exactly as it appears on your card)

Gospel Broadcasting, Inc.

(3) TOTAL AMOUNT PAID (U.S. Dollars and cents)

\$325.00

(4) STREET ADDRESS LINE NO. 1

P.O. Box 797

(5) STREET ADDRESS LINE NO. 2

(6) CITY

Dobson

(7) STATE

NC

(8) ZIP CODE

27017

(9) DAYTIME TELEPHONE NUMBER (include area code)

(336)386-8134

(10) COUNTRY CODE (if not in U.S.A.)

FCC REGISTRATION NUMBER (FRN) AND TAX IDENTIFICATION NUMBER (TIN) REQUIRED

(11) PAYER (FRN)

0007-5409-41

(12) PAYER (TIN)

56-2160579

IF PAYER NAME AND THE APPLICANT NAME ARE DIFFERENT, COMPLETE SECTION B
IF MORE THAN ONE APPLICANT, USE CONTINUATION SHEETS (FORM 159-C)

(13) APPLICANT NAME

(14) STREET ADDRESS LINE NO. 1

(15) STREET ADDRESS LINE NO. 2

(16) CITY

(17) STATE

(18) ZIP CODE

(19) DAYTIME TELEPHONE NUMBER (include area code)

(20) COUNTRY CODE (if not in U.S.A.)

FCC REGISTRATION NUMBER (FRN) AND TAX IDENTIFICATION NUMBER (TIN) REQUIRED

(21) APPLICANT (FRN)

(22) APPLICANT (TIN)

COMPLETE SECTION C FOR EACH SERVICE, IF MORE BOXES ARE NEEDED, USE CONTINUATION SHEET

(23A) CALL SIGN/OTHER ID

WYZD

(24A) PAYMENT TYPE CODE

0235

(25A) QUANTITY

1

(26A) FEE DUE FOR (PTC)

(27A) TOTAL FEE

\$325.00

FCC USE ONLY

(28A) FCC CODE 1

17047

(29A) FCC CODE 2

NC Dobson

(23B) CALL SIGN/OTHER ID

(24B) PAYMENT TYPE CODE

(25B) QUANTITY

(26B) FEE DUE FOR (PTC)

(27B) TOTAL FEE

FCC USE ONLY

(28B) FCC CODE 1

(29B) FCC CODE 2

SECTION D - CERTIFICATION

(30) CERTIFICATION STATEMENT

I, Matthew H. McCormick, Counsel

certify under penalty of perjury that the foregoing and supporting information is true and correct to

the best of my knowledge, information and belief.

SIGNATURE

DATE 09/04/2002

SECTION E - CREDIT CARD PAYMENT INFORMATION

(31)

MASTERCARD/VISA ACCOUNT NUMBER

EXPIRATION

☐ MASTERCARD

☐ VISA

I hereby authorize the FCC to charge my VISA or MASTERCARD for the service(s)/authorization herein described.

SIGNATURE

DATE

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

RECEIVED
FCC

DEPARTMENT OF THE TREASURY

Date: MAR 28 2002

2002 AUG 27 P 2: 52

Employer Identification Number:

36-2160579

DLN:

17053298049011

GOSPEL BROADCASTING, INC
PO BOX 118
RONDA, NC 28670

ACCOUNT PROCESSING
GROUP-DPT/RPT/TMT

Contact Person:

JOANN DUNHAM

ID# 95215

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December

Form 990 Required:

No

Addendum Applies:

No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the

Letter 947 (DO/CG)

GOSPEL BROADCASTING INC

part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Letter 947 (DO/CG)

GOSPEL BROADCASTING INC

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Steven T. Miller
Director, Exempt Organizations